

EVANGELINE PARISH CLERK OF COURT

Financial Report

Year Ended June 30, 2013

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KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Penny Angelle Scruggins, CPA
Christine C. Doucet, CPA

Wanda F. Arcement, CPA, CVA
Allen J. LaBry, CPA
Albert R. Leger, CPA, PFS, CSA*
Marshall W. Guidry, CPA
Stephen R. Moore, Jr., CPA, PFS, CFP®, ChFC®
James R. Roy, CPA
Robert J. Metz, CPA
Alan M. Taylor, CPA
Kelly M. Doucet, CPA
Cheryl L. Bartley, CPA
Mandy B. Self, CPA
Paul L. Delcambre, Jr., CPA
Kristin B. Dauzat, CPA
Matthew E. Margaglio, CPA
Jane R. Hebert, CPA
Bryan K. Joubert, CPA
Stephen J. Anderson, CPA
W. Jeffrey Lowry, CPA
Brad E. Kolder, CPA, JD
Casey L. Ardoin, CPA

Retired:
Conrad O. Chapman, CPA* 2006

* A Professional Accounting Corporation

The Honorable Randall Deshotel
Evangeline Parish Clerk of Court
Ville Platte, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Evangeline Parish Clerk of Court (Clerk of Court), a component unit of the Evangeline Parish Police Jury, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Clerk of Court's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

OFFICES

183 South Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

450 East Main Street
New Iberia, LA 70560
Phone (337) 367-9204
Fax (337) 367-9208

113 East Bridge St.
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

1234 David Dr. Ste 203
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

1013 Main Street
Franklin, LA 70538
Phone (337) 828-0272
Fax (337) 828-0290

408 West Cotton Street
Ville Platte, LA 70566
Phone (337) 363-2792
Fax (337) 363-3049

133 East Waddil St.
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8581

332 West Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

1428 Metro Drive
Alexandria, LA 71301
Phone (318) 442-4421
Fax (318) 442-8633

WEB SITE
WWW.KCSRCPAS.COM

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information of the Evangeline Parish Clerk of Court, as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison information and schedule of funding progress (page 30-31) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Court's basic financial statements. The other supplementary information on pages 34-39 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the budgetary comparison schedules and the schedule of insurance in force, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The budgetary comparison schedules and the schedule of insurance in force have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2013, on our consideration of the Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of Court's internal control over financial reporting and compliance.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
December 23, 2013

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Net Position
June 30, 2013

	<u>Governmental Activities</u>
 ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 410,220
Receivables, net	23,332
Accrued interest	7,204
Prepaid expenses	<u>16,560</u>
Total current assets	457,316
Noncurrent assets:	
Capital assets, net	<u>74,391</u>
Total assets	<u>531,707</u>
 LIABILITIES	
Accounts and other payables	26,204
Noncurrent liabilities:	
Portion due within one year -	
Short term debt payable	8,977
Portion due after one year -	
Compensated absences payable	76,211
Long term debt payable	20,289
Net OPEB obligation	<u>255,943</u>
Total liabilities	<u>387,624</u>
 NET POSITION	
Net investment in capital assets	45,125
Unrestricted	<u>98,958</u>
Total net position	<u>\$ 144,083</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Activities
For the Year Ended June 30, 2013

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues Fees, Fines, and Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Governmental activities:			
General government	\$ 1,056,029	\$ 1,084,519	\$ 28,490
	General revenues:		
	Interest income		9,496
	Miscellaneous		56,432
	Total general revenues		65,928
	Change in net position		94,418
	Net position - July 1, 2012		49,665
	Net position - June 30, 2013		\$144,083

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Balance Sheet - Governmental Fund
June 30, 2013

ASSETS

Cash	\$ 310,220
Interest-bearing deposits	100,000
Receivables:	
Accounts receivable	23,332
Accrued interest	7,204
Prepaid expenditures	<u>16,560</u>
Total assets	<u>\$ 457,316</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	<u>\$ 26,204</u>
Fund balances:	
Nonspendable (prepaid items)	16,560
Unassigned	<u>414,552</u>
Total fund balances	<u>431,112</u>
Total liabilities and fund balances	<u>\$ 457,316</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2013

Total fund balance for the governmental fund at June 30, 2013		\$431,112
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost of capital assets	\$ 192,404	
Less: Accumulated depreciation	<u>(118,013)</u>	74,391
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Long-term liabilities at year end consist of:		
Capital lease	(29,266)	
Compensated absences	(76,211)	
Other post employment benefits	<u>(255,943)</u>	<u>(361,420)</u>
Net position at June 30, 2013		<u>\$ 144,083</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Change in Fund Balance -
Governmental Fund
For the Year Ended June 30, 2013

Revenues:	
Licenses and permits	\$ 5,775
Fees, charges and commissions -	
Court costs, fees and charges	91,790
Fees for recording legal documents	903,359
Fees for certified copies	83,595
Miscellaneous	65,928
Total revenues	<u>1,150,447</u>
Expenditures:	
Current -	
General government:	
Personnel services and related benefits	759,215
Operating services	67,000
Material and supplies	123,855
Travel and other charges	46,712
Debt service	10,554
Capital outlay	42,246
Total expenditures	<u>1,049,582</u>
Excess of revenues over expenditures	100,865
Other financing sources:	
Proceeds from capital lease	<u>37,091</u>
Net change in fund balance	137,956
Fund balance, beginning	<u>293,156</u>
Fund balance, ending	<u>\$ 431,112</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Change in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2013

Total net change in fund balance for the year ended June 30, 2013 per statement of revenues, expenditures and changes in fund balance		\$ 137,956
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay costs which are considered as expenditures on the statement of revenues, expenditures and changes in fund balance	\$42,246	
Depreciation expense	<u>(17,586)</u>	24,660
Capital lease proceeds provide current financial resources for governmental funds, but capital lease financing increases long-term liabilities in the statement of net position		(37,091)
Repayment of capital lease financing is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position		7,825
Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds		
Compensated absences		33,970
Other post employment benefits		<u>(72,902)</u>
Change in net position for the year ended June 30, 2013 per Statement of Activities		<u>\$ 94,418</u>

The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Combined Statement of Fiduciary Assets and Liabilities
June 30, 2013

ASSETS

Cash	\$ 1,039,147
Interest-bearing deposits	<u>1,790,896</u>
Total assets	<u>\$ 2,830,043</u>

LIABILITIES

Due to litigants and others	<u>\$ 2,830,043</u>
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The accompanying notes are an integral part of the basic financial statements.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Parish Clerk of Court (Clerk of Court) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, a Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. A Clerk of Court is elected for a term of four years.

These financial statements only include funds and activities that are controlled by the Clerk of Court as an independently elected parish official. The Clerk of Court is a component unit of the Evangeline Parish Police Jury. The Clerk of Court is fiscally dependent on the Evangeline Parish Police Jury since the Clerk of Court's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Parish Police Jury and certain operating expenditures of the Clerk of Court's office are paid by the Parish Police Jury.

As an independently elected official, the Clerk of Court is solely responsible for the operations of his office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Clerk of Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the Clerk of Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the Clerk of Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund of the Clerk of Court is described below:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court and is used to account for the operations of the Clerk of Court's office. The various fees and charges due to the Clerk of Court's office are accounted for in this fund. General operating expenditures are paid from this fund.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Additionally, the Clerk of Court reports the following fund type:

Fiduciary Funds -

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the Clerk of Court. The funds accounted for in this category by the Clerk of Court are the agency funds. The agency funds are as follows:

Advance Deposit Funds I and II – accounts for advance deposits on suits filed by litigants.

Registry of the Court Fund – accounts for funds which have been ordered by the court to be held until judgment has been rendered in court litigation.

Civil Jury Fund – accounts for deposits which have been authorized by the court for payment of jury costs in civil cases.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to when revenues, expenditures, expenses, and transfers – and assets, deferred outflows of resources, liabilities, and deferred inflows or resources – are recognized in the accounts and reported in the financial statements.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. The governmental fund utilizes a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

- b. The government-wide financial statement utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities, (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Program revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the Clerk of Court's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Clerk of Court's general revenues.

Allocation of indirect expenses

The Clerk of Court reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

When both restricted and unrestricted resources are available for use, it is the Clerk of Court's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Clerk of Court.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities consist of fees for recordings and mortgage certificates.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2013, are recorded as prepaid items.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk of Court maintains a threshold level of \$1,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
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EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Compensated Absences

Employees of the Clerk of Court's office earn 8 hours of vacation leave per month and 8 hours of sick leave per month. Employees are not permitted to carryover vacation time. Sick time may be carried over, but it is limited to 20 days.

For fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a current fund liability of the governmental fund that will pay it. In the government-wide statements, amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are recorded as non-current liabilities.

At June 30, 2013, employees of the Clerk of Court have accumulated and vested \$76,211 of compensated absence benefits.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There are no deferred inflows or outflows as of June 30, 2013.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows.

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Clerk. The Clerk is the highest level of decision-making authority for the Clerk's office.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Clerk of Court's adopted policy, only the Clerk of Court may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Clerk of Court considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Clerk of Court considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Clerk of Court has provided otherwise in his commitment or assignment actions.

E. Budgetary and Budgetary Accounting

A budget for the General Fund is prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or as amended by the Clerk of Court. All budgetary appropriations lapse at the end of each fiscal year.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

F. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the Clerk of Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Clerk of Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2013, the Clerk of Court has cash and interest-bearing deposits (book balances) totaling \$3,240,263 as follows:

	Governmental Activities	Fiduciary Funds	Total
Demand deposits	\$ 310,220	\$ 1,039,147	\$ 1,349,367
Time and money market deposits	100,000	1,790,896	1,890,896
Total	<u>\$ 410,220</u>	<u>\$ 2,830,043</u>	<u>\$ 3,240,263</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Clerk of Court's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of June 30, 2013, bank balances in the amount of \$3,304,652 were secured as follows:

Bank balances	<u>\$ 3,304,652</u>
Federal deposit insurance	1,470,000
Pledged securities (category 3)	<u>1,834,652</u>
Total federal insurance and pledged securities	<u>\$ 3,304,652</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Deposits in the amount of \$1,834,652 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the Clerk of Court's name (Category 3 deposits). The Clerk of Court does not have a policy for custodial credit risk.

(3) Capital Assets

Capital asset balances and activity for the year ended June 30, 2013 are as follows:

	Balance 7/1/2012	Additions	Deletions	Balance 6/30/2013
Furniture, fixtures and equipment	\$ 151,561	\$ 42,246	\$ 1,403	\$ 192,404
Less accumulated depreciation	101,830	17,586	1,403	118,013
Net capital assets	<u>\$ 49,731</u>	<u>\$ 24,660</u>	<u>\$ -</u>	<u>\$ 74,391</u>

Depreciation expense of \$17,586 was charged to the general government function.

(4) Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2013:

	Balance 7/1/2012	Additions	Deletions	Balance 6/30/2013	Amount due in one year
Capital leases	\$ -	\$ 37,091	\$ 7,825	\$ 29,266	\$ 8,977
Compensated absences	110,181	-	33,970	76,211	-
	<u>\$ 110,181</u>	<u>\$ 37,091</u>	<u>\$ 41,795</u>	<u>\$ 105,477</u>	<u>\$ 8,977</u>

The Clerk of Court is obligated under one capital lease. The leased asset is recorded in capital assets at \$30,291 (net of accumulated depreciation of \$6,800) and the applicable debt recorded in long-term debt. The following is a schedule of future minimum lease payments under the lease and the present value of the net minimum lease payments at June 30, 2013:

Fiscal Year	Amount
2014	\$ 10,304
2015	10,304
2016	10,304
2017	859
Total minimum lease payments	31,771
Less amount representing interest	(2,505)
Present value of minimum lease payments	<u>\$ 29,266</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Pension Plan

Plan Description. – Substantially all employees of the Evangeline Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-sharing multiple employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Ave., Suite B1, Baton Rouge, Louisiana 70816, or by calling (504)293-1162.

Funding Policy - Plan members are required by state statute to contribute 8.25% of their annual covered salary and the Evangeline Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 17.25% of annual covered payroll. The contribution requirements of plan members and the Evangeline Parish Clerk of Court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Evangeline Parish Clerk of Court's contributions to the Retirement System for the years ended June 30, 2013, 2012, and 2011 were \$77,838, \$81,958, and \$82,832, respectively.

(6) Post-Retirement Health Care and Life Insurance Benefits

From an accrual accounting perspective, the cost of postemployment healthcare benefits should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45 during the year ended June 30, 2010, the Clerk of Court began to recognize the cost of postemployment healthcare in the year when employee services are received, to report the accumulated liability from prior years, and to provide information useful in assessing potential demands on the Clerk of Court's future cash flows. Because the Clerk of Court is adopting the requirements of GASB Statement No. 45 prospectively, recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2010 liability.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Plan Description: The Clerk of Court's defined benefit postemployment health care plan (the Retiree Health Plan) provides medical, dental, and life insurance benefits to eligible retired employees and their beneficiaries. The Retiree Health Plan is affiliated with the Louisiana Clerks of Court Insurance Trust (LCCIT), an agent multiple-employer postemployment healthcare plan administered by the Louisiana Clerks of Court Association. The plan issued a publicly available financial report.

Funding Policy: The contribution requirements of plan members and the Clerk are established and may be amended by the LCCIT board of trustees. The Clerk contributes 100% of the cost of the current-year premiums for eligible retired plan members and 100% of the cost for retired plan members' spouses and dependent children. For fiscal year 2013, the Clerk contributed \$17,272 to the plan and the retirees contributed \$0.

Annual OPEB Cost: The Clerk of Court's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The Clerk of Court utilizes the level percentage of projected payroll amortization method to amortize the unfunded actuarial accrued liability.

The following table shows the components of the Clerk of Court's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Clerk of Court's net OPEB obligation:

Annual required contribution	\$ 93,383
Interest on net OPEB obligation	6,407
Adjustment to annual required contribution	<u>(9,616)</u>
Annual OPEB cost (expense)	90,174
Contributions made	<u>(17,272)</u>
Increase in net OPEB obligation	72,902
Net OPEB obligation - beginning of year	<u>183,041</u>
Net OPEB obligation - end of year	<u><u>\$255,943</u></u>

The Clerk of Court's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2013, 2012, and 2011 is as follows:

<u>Fiscal Year Ended</u>	<u>Discount Rate</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2011	4.00%	\$ 71,921	14.00%	\$ 123,528
6/30/2012	4.00%	\$ 72,186	17.60%	\$ 183,041
6/30/2013	3.50%	\$ 90,174	19.20%	\$ 255,943

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Funded Status and Funding Progress: The funded status of the plan as of July 1, 2012, was as follows:

Actuarial accrued liability (AAL)	\$ 1,029,466
Actuarial valuation of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$ 1,029,466</u>
Funded ratio (actuarial value of plan assets/AAL)	0.0%

Actuarial valuations for an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to continuous revision as actual results are compared to past expectations and new estimates about the future are formulated. Although the valuation results are based on values which the Clerk of Court's actuarial consultant believes are reasonable assumptions, the valuation results reflect a long-term perspective and, as such, are merely an estimate of what future costs may actually be. Deviations in any of several factors, such as future interest rates, medical cost inflation, Medicare coverage, and changes in marital status, could result in actual costs being less or greater than estimated.

The schedule of funding progress included in required supplementary information following the notes to the financial statements presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Because GASB Statement No. 45 requires an actuarial valuation at least triennially for plans with fewer than 200 participants, only two years is presented in the schedule at this time. In future years, required trend data will be presented.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012 actuarial valuation, the entry age actuarial cost method was used. The significant actuarial assumptions used in the valuation of the plan are as follows:

1. Investment return of 3.5% per annum, compounded annually.
2. Current retirees are assumed to continue with their current benefits.
3. Annual healthcare cost trend rate of 10% initially, reduced by decrements to an ultimate rate of 5.5% after 10 years.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

4. 90% of future eligible retirees are assumed to choose to continue their current medical and dental benefits at retirement. 100% of future eligible retirees are assumed to continue their life insurance benefits at retirement.
5. 25% of retirees are assumed to have a covered spouse. Dependent children were excluded.
6. Medical Claims Costs per Member per Month at Sample Ages

Age	Option 1 - HDHP		Option 2 - PPO	
	Male	Female	Male	Female
20	146.91	348.92	183.61	436.08
25	146.91	348.92	183.61	436.08
30	179.97	381.98	224.93	477.40
35	235.06	415.03	293.78	518.71
40	290.16	444.42	362.64	555.46
45	378.30	492.16	472.81	615.11
50	488.49	580.31	610.52	725.27
55	642.75	679.48	803.31	849.21
60	837.41	782.32	1,046.60	977.74
65	973.31	859.45	1,216.44	1,074.14
70	1,065.13	914.54	1,331.20	1,143.00
75	1,149.61	965.96	1,436.78	1,207.26
80	1,204.70	995.35	1,505.63	1,243.98
85	1,219.39	1,006.36	1,524.00	1,257.76
90	1,219.39	1,006.36	1,524.00	1,257.76

(7) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits for the year ended June 30, 2013 follows:

	Unsettled Deposits 7/1/2012	Additions	Reductions	Unsettled Deposits 6/30/2013
Agency funds:				
Advance Deposit I and II	\$ 1,499,569	\$ 630,133	\$ 553,645	\$ 1,576,057
Registry of the Court	1,322,043	929,007	1,766,482	484,568
Civil Jury	731,629	59,500	21,711	769,418
Total	<u>\$ 3,553,241</u>	<u>\$ 1,618,640</u>	<u>\$ 2,341,838</u>	<u>\$ 2,830,043</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(8) Risk Management

The Clerk of Court is exposed to risks of loss in the areas of auto liability, professional liability and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(9) Expenditures of the Clerk of Court Paid by the Parish Police Jury

The Clerk of Court's office is located in the Evangeline Parish Courthouse. The Evangeline Parish Police Jury pays the upkeep and maintenance of the courthouse. These expenditures are not reflected in the accompanying financial statements.

(10) Excess Fund Balance

R.S. 13:785 requires that every four years (at the close of the term of office), the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office. At June 30, 2013, there was no amount due the parish treasurer.

(11) Litigation

There is no litigation pending against the Clerk of Court at June 30, 2013.

(12) Subsequent Event Review

The Clerk of Court's management has evaluated subsequent events through December 23, 2013, the date which the financial statements were available to be issued.

(13) New Accounting Pronouncements

In April 2012, the Governmental Accounting Standards Board (GASB) approved Statement No. 65, "Items Previously Reported as Assets and Liabilities". This statement clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The provisions of GASB No. 65 must be implemented by the Clerk of Court for the year ending June 30, 2014. The effect of implementation on the Clerk's financial statements has not yet been determined.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

In June, 2012, the GASB approved Statement No. 67, "Financial Reporting for Pension Plans" and Statement No. 68, "Accounting and Financial Reporting for Pensions." GASB Statement No. 67 replaces the requirement of GASB Statement Nos. 25 and 50 relating to financial reporting and note disclosures of pension plans. GASB Statement No. 68 establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through plans covered by Statement No. 67. The provisions of GASB Statement No. 67 must be implemented by the applicable retirement systems for the year ending June 30, 2014 and provisions of GASB Statement No. 68 must be implemented by the Clerk of Court for the year ending June 30, 2015. The effect of implementation of these statements on the Clerk of Court's financial statements has not yet been determined.

**REQUIRED
SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2013

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 5,600	\$ 5,600	\$ 5,775	\$ 175
Fees, charges and commissions -				
Court costs, fees and charges	89,706	89,706	91,790	2,084
Fees for recording legal documents	831,437	831,437	903,359	71,922
Fees for certified copies	64,367	64,367	83,595	19,228
Miscellaneous	18,089	18,089	65,928	47,839
Total revenues	<u>1,009,199</u>	<u>1,009,199</u>	<u>1,150,447</u>	<u>141,248</u>
Expenditures:				
Current -				
General government:				
Personnel services and related benefits	746,657	746,657	759,215	(12,558)
Operating services	81,363	81,363	67,000	14,363
Material and supplies	81,074	81,074	123,855	(42,781)
Travel and other charges	22,850	22,850	46,712	(23,862)
Debt service	-	-	10,554	(10,554)
Capital outlay	12,000	12,000	42,246	(30,246)
Total expenditures	<u>943,944</u>	<u>943,944</u>	<u>1,049,582</u>	<u>(105,638)</u>
Excess of revenues over expenditures	65,255	65,255	100,865	35,610
Other financing sources				
Proceeds from capital lease	-	-	37,091	37,091
Excess of revenues and other financing sources over expenditures	65,255	65,255	137,956	72,701
Fund balance, beginning	<u>293,156</u>	<u>293,156</u>	<u>293,156</u>	<u>-</u>
Fund balance, ending	<u>\$ 358,411</u>	<u>\$ 358,411</u>	<u>\$ 431,112</u>	<u>\$ 72,701</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Schedule of Funding Progress
For the Year Ended June 30, 2013

Actuarial Valuation Date	Actuarial Value of Assets	Discount Rate	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2009	\$ -	4.0%	\$1,107,984	\$1,107,984	0.0%	\$ 445,456	248.7%
July 1, 2012	\$ -	4.0%	\$1,029,466	\$1,029,466	0.0%	\$ 464,403	221.7%

OTHER SUPPLEMENTARY INFORMATION

OTHER FINANCIAL INFORMATION

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana
General Fund

Budgetary Comparison Schedule - Revenues
For the Year Ended June 30, 2013

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Licenses and permits:				
Marriage licenses	\$ 5,600	\$ 5,600	\$ 5,775	\$ 175
Fees, charges and commissions:				
Court costs, fees and charges -				
Criminal costs	11,546	11,546	9,408	(2,138)
Court attendance reporting	8,160	8,160	8,000	(160)
Non-support court costs	70,000	70,000	74,382	4,382
Total court costs, fees and charges	89,706	89,706	91,790	2,084
Fees for recording legal documents:				
Recordings	403,520	403,520	444,965	41,445
Cancellations	42,324	42,324	47,589	5,265
Mortgage certificates	39,630	39,630	47,017	7,387
Suits and successions	345,963	345,963	363,788	17,825
Total fees for recording legal documents	831,437	831,437	903,359	71,922
Certified copies	64,367	64,367	83,595	19,228
Miscellaneous:				
Interest earned	5,067	5,067	9,496	4,429
Other	13,022	13,022	56,432	43,410
Total miscellaneous	18,089	18,089	65,928	47,839
Total revenues	\$1,009,199	\$1,009,199	\$1,150,447	\$141,248

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana
General Fund

Budgetary Comparison Schedule - Expenditures
For the Year Ended June 30, 2013

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
Current -				
Personnel services and related benefits -				
Salaries:				
Clerk	\$ 119,900	\$ 119,900	\$ 120,810	\$ (910)
Deputy clerks	333,300	333,300	343,593	(10,293)
Payroll taxes	13,381	13,381	7,539	5,842
Clerk's supplemental fund	12,276	12,276	13,485	(1,209)
Hospitalization insurance	190,000	190,000	195,950	(5,950)
Retirement	77,800	77,800	77,838	(38)
Total personnel services and related benefits	<u>746,657</u>	<u>746,657</u>	<u>759,215</u>	<u>(12,558)</u>
Operating services -				
Insurance	12,688	12,688	19,032	(6,344)
Equipment rental	41,000	41,000	19,919	21,081
Telephone	7,989	7,989	8,574	(585)
Election expense allowance	2,100	2,100	1,755	345
Center for family violence contribution	2,497	2,497	2,517	(20)
Non-support expense	5,100	5,100	5,320	(220)
UCC filings	9,989	9,989	9,883	106
Total operating services	<u>81,363</u>	<u>81,363</u>	<u>67,000</u>	<u>14,363</u>
Materials and supplies -				
Office supplies and operations	78,104	78,104	117,295	(39,191)
Dues and subscription	2,970	2,970	6,560	(3,590)
Total materials and supplies	<u>81,074</u>	<u>81,074</u>	<u>123,855</u>	<u>(42,781)</u>
Travel and other charges -				
Travel and conventions	5,000	5,000	7,765	(2,765)
Professional fees	12,850	12,850	32,098	(19,248)
Automotive supplies	5,000	5,000	6,849	(1,849)
Total travel and other charges	<u>22,850</u>	<u>22,850</u>	<u>46,712</u>	<u>(23,862)</u>
Debt service -				
Principal payments	-	-	7,825	(7,825)
Interest	-	-	2,729	(2,729)
Total debt service	<u>-</u>	<u>-</u>	<u>10,554</u>	<u>(10,554)</u>
Capital outlay	12,000	12,000	42,246	(30,246)
Total expenditures	<u>\$943,944</u>	<u>\$943,944</u>	<u>\$1,049,582</u>	<u>\$ (105,638)</u>

FIDUCIARY FUNDS

Advance Deposit Fund -

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

Registry of Court Fund -

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, is used to account for funds which have been ordered by the court to be held until judgment has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

Civil Jury Fund

The Civil Jury Fund, as provided by Louisiana Revised Statute 13:3049(B)(2), is used to account for deposits which have been authorized by the court for payment of jury costs in civil cases. If the sum on deposit exceeds the jury costs, the excess shall be refunded to the party making the deposit.

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana
Agency Funds

Combining Statement of Fiduciary Assets and Liabilities
June 30, 2013

	Advance Deposit I	Advance Deposit II	Registry of Court	Civil Jury	Totals
ASSETS					
Cash	\$ 3,050	\$ 353,007	\$ 463,672	\$ 219,418	\$ 1,039,147
Interest-bearing deposits	<u>40,000</u>	<u>1,180,000</u>	<u>20,896</u>	<u>550,000</u>	<u>1,790,896</u>
Total assets	<u>\$ 43,050</u>	<u>\$ 1,533,007</u>	<u>\$ 484,568</u>	<u>\$ 769,418</u>	<u>\$ 2,830,043</u>
LIABILITIES					
Due to litigants and others	<u>\$ 43,050</u>	<u>\$ 1,533,007</u>	<u>\$ 484,568</u>	<u>\$ 769,418</u>	<u>\$ 2,830,043</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana
Agency Funds

Combining Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2013

	<u>Advance Deposit I</u>	<u>Advance Deposit II</u>	<u>Registry of Court</u>	<u>Civil Jury</u>	<u>Totals</u>
ASSETS					
Balances, beginning of year	<u>\$ 43,050</u>	<u>\$ 1,456,519</u>	<u>\$ 1,322,043</u>	<u>\$ 731,629</u>	<u>\$ 3,553,241</u>
Additions:					
Suits and successions	-	630,133	-	59,500	689,633
Deposits per court order	-	-	929,007	-	929,007
Total additions	<u>-</u>	<u>630,133</u>	<u>929,007</u>	<u>59,500</u>	<u>1,618,640</u>
Reductions:					
Clerk's costs (transferred to General Fund)	-	366,788	-	4,318	371,106
Refunds to litigants	-	87,398	-	15,946	103,344
Other	-	3,479	-	797	4,276
Sheriff fees	-	66,288	-	650	66,938
Secretary of State	-	2,775	-	-	2,775
Judge's supplemental compensation fund	-	16,011	-	-	16,011
Disbursements by court order	-	10,906	1,766,482	-	1,777,388
Total reductions	<u>-</u>	<u>553,645</u>	<u>1,766,482</u>	<u>21,711</u>	<u>2,341,838</u>
Balances, end of year	<u>\$ 43,050</u>	<u>\$ 1,533,007</u>	<u>\$ 484,568</u>	<u>\$ 769,418</u>	<u>\$ 2,830,043</u>
LIABILITIES					
Due to litigants and others, beginning of year	<u>\$ 43,050</u>	<u>\$ 1,456,519</u>	<u>\$ 1,322,043</u>	<u>\$ 731,629</u>	<u>\$ 3,553,241</u>
Additions	-	630,133	929,007	59,500	1,618,640
Reductions	<u>-</u>	<u>553,645</u>	<u>1,766,482</u>	<u>21,711</u>	<u>2,341,838</u>
Due to litigants and others, end of year	<u>\$ 43,050</u>	<u>\$ 1,533,007</u>	<u>\$ 484,568</u>	<u>\$ 769,418</u>	<u>\$ 2,830,043</u>

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Schedule of Insurance in Force
(Unaudited)
June 30, 2013

<u>Description of Coverage</u>	<u>Coverage Amounts</u>
Surety bonds -	
Clerk	\$ 10,000
Employee theft (per employee)	5,000
Clerk's indemnity policy	1,000,000
Business auto policy	
Liability and physical damage	300,000
Medical	5,000
Uninsured motorists	300,000
Worker's compensation-	
Employer's liability	Statutory

**INTERNAL CONTROL
AND
COMPLIANCE**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Penny Angelle Scruggins, CPA
Christine C. Doucet, CPA

Wanda F. Arcement, CPA, CVA
Allen J. LaBry, CPA
Albert R. Leger, CPA, PFS, CSA*
Marshall W. Guidry, CPA
Stephen R. Moore, Jr., CPA, PFS, CFP®, ChFC®
James R. Roy, CPA
Robert J. Metz, CPA
Alan M. Taylor, CPA
Kelly M. Doucet, CPA
Cheryl L. Bartley, CPA
Mandy B. Self, CPA
Paul L. Delcambre, Jr., CPA
Kristin B. Dautal, CPA
Matthew E. Margaglio, CPA
Jane R. Hebert, CPA
Bryan K. Joubert, CPA
Stephen J. Anderson, CPA
W. Jeffrey Lowry, CPA
Brad E. Kolder, CPA, JD
Casey L. Ardoin, CPA

Retired:
Conrad O. Chapman, CPA* 2005

* A Professional Accounting Corporation

OFFICES

183 South Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

450 East Main Street
New Iberia, LA 70560
Phone (337) 367-9204
Fax (337) 367-9208

113 East Bridge St.
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

1234 David Dr. Ste 203
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

1013 Main Street
Franklin, LA 70538
Phone (337) 828-0272
Fax (337) 828-0290

408 West Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

133 East Waddil St.
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

332 West Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

1428 Metro Drive
Alexandria, LA 71301
Phone (318) 442-4421
Fax (318) 442-9833

WEB SITE
WWW.KCSRCPAS.COM

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Randall Deshotel
Evangeline Parish Clerk of Court
Ville Platte, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Evangeline Parish Clerk of Court (Clerk of Court) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Clerk of Court's basic financial statements, and have issued our report thereon dated December 23, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Clerk of Court's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk of Court's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider deficiency 13-2(IC) described in the accompanying summary schedule of current and prior year audit findings and corrective action plan to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider deficiency 13-1(IC) described in the accompanying summary schedule of current and prior year audit findings and corrective action plan to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Evangeline Parish Clerk of Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 13-3(C).

Evangeline Parish Clerk of Court's Response to Findings

The Evangeline Parish Clerk of Court's response to the findings identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. The Clerk of Court's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
December 23, 2013

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 2013

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Completion Date
<u>CURRENT YEAR (6/30/2013) --</u>						
<u>Internal Control:</u>						
13-1 (IC)	Unknown	Due to the small number of employees, the Clerk of Court did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting duties.	Randall Deshotel, Clerk of Court	N/A
13-2 (IC)	2007	The Clerk of Court does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The Clerk of Court has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Randall Deshotel, Clerk of Court	N/A
<u>Compliance:</u>						
13-3 (C)	2013	The following requirements of the Louisiana Local Governmental Budget Act were not followed: the budget was not made available for public inspection and its availability was not advertised in the official journal. Also, actual expenditures exceed budgeted expenditures by five percent or more in the General Fund.	Yes	All requirements of the local government budget act will be followed in the future.	Randall Deshotel, Clerk of Court	N/A

(continued)

EVANGELINE PARISH CLERK OF COURT
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan (Continued)
Year Ended June 30, 2013

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Completion Date
<u>PRIOR YEAR (6/30/2012) --</u> <u>Internal Control:</u>						
12-1 (IC)	Unknown	Due to the small number of employees, the Clerk of Court did not have adequate segregation of functions within the accounting system.	No	Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting duties.	Randall Deshotel, Clerk of Court	N/A
12-2 (IC)	2007	The Clerk of Court does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The Clerk of Court has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Randall Deshotel, Clerk of Court	N/A